

GOODMAN & JACOBS LLP  
75 BROAD STREET, 30<sup>TH</sup> FLOOR  
NEW YORK, NEW YORK 10004

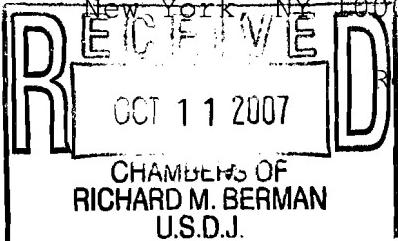
**MEMO ENDORSED**

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(212) 385-1191  
FAX: (212) 385-1770 (not for service)

October 11, 2007

BY HAND

The Honorable Richard M. Berman  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 650  
New York, NY 10007-1312



Re: Great American Insurance Co. v.  
Martin L. Solomon, et al.  
07-CV-6498 (S.D.N.Y.) (RMB)  
Our File No.: 13-091

Dear Judge Berman:

We represent Kingsway Financial Services, Inc. and American Country Holdings, Inc. in the above referenced action.

We ask that if the Court agrees to Cleary Gottlieb Steen & Hamilton LLP's request on behalf of the Outside Directors, Karla Violetto and John A. Dore that their time to Answer or Respond to the Amended Complaint be extended to October 31, 2007, the Court also grant Kingsway Financial Services, Inc. and American Country Holdings, Inc. an extension of time.

Should the Court request, we will prepare and circulate a stipulation to that effect.

Respectfully,

A handwritten signature in black ink, appearing to read "Sue C. Jacobs".

Sue C. Jacobs

SCJ:cai  
SO ORDERED  
RMB  
RICHARD M. BERMAN U.S.D.J.  
10/11/07

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**GOODMAN & JACOBS LLP**

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October 11, 2007  
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cc: Honorable Judge Henry Pitman - By Hand  
United States District  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Scott O. Reed, Esq. - By Telecopier  
Reardon, Golinkin & Reed  
111 W. Washington Street, Suite 707  
Chicago, Illinois 60602-3439

John Siffert, Esq. - By Telecopier  
Lankler, Siffert & Wohl  
500 5<sup>th</sup> Avenue, 33<sup>rd</sup> Floor  
New York, New York 10110

Lewis J. Liman, Esq. - By Telecopier  
Cleary Gottlieb Steen & Hamilton LLP  
One Liberty Plaza  
New York, New York 10006-1470

Rachel Simon, Esq. - By Telecopier  
Boundas, Skarzynski, Walsh and Black, LLC  
1 Battery Park Plaza, 22<sup>nd</sup> Floor  
New York, New York 10004

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